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**ELECTRONIC FILING**

September 8, 2005

Ms. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

**Re: Case No. 2004-00427 – Rebuttal Testimony of Joseph P. Gillan  
and Edward J. Cadieux**

Dear Ms. O'Donnell,

On behalf of the Competitive Carriers of the South, Inc., transmitted herewith is the rebuttal testimony of Joseph P. Gillan and Edward J. Cadieux. Mr. Gillan's testimony includes two exhibits, including a revised version of Exhibit 1 to his direct testimony. This revised exhibit is identified for electronic filing as CCS\_RT\_JPG\_EX\_1\_09 08 05 and is marked as First Revised Exhibit JPG-1.

I certify that this filing was uploaded electronically today to the Commission's web filing portal, and that the electronic version is a true copy of the document filed in paper form. Please indicate receipt of this filing by returning an electronic receipt.

Sincerely yours,

Douglas F. Brent

DFB:jms